



General Assembly

February Session, 2004

***Raised Bill No. 459***

LCO No. 1860

\* \_\_\_\_\_SB00459HEDFIN030904\_\_\_\_\_\*

Referred to Committee on Higher Education and Employment  
Advancement

Introduced by:  
(HED)

***AN ACT ESTABLISHING A TAX EXEMPTION FOR SALES OF  
TEXTBOOKS AT PRIVATE OCCUPATIONAL SCHOOLS.***

Be it enacted by the Senate and House of Representatives in General  
Assembly convened:

1 Section 1. Subdivision (109) of section 12-412 of the general statutes  
2 is repealed and the following is substituted in lieu thereof (*Effective July*  
3 *1, 2004*):

4 (109) Sales of college textbooks to full and part-time students  
5 enrolled at institutions of higher education or private occupational  
6 schools authorized pursuant to sections 10a-22a to 10a-22k, inclusive,  
7 provided the student presents a valid student identification card. For  
8 purposes of this subdivision, "college textbooks" means new or used  
9 books and related workbooks required or recommended for a course at  
10 an institution of higher education or a private occupational school  
11 authorized pursuant to sections 10a-22a to 10a-22k, inclusive.

This act shall take effect as follows:

Section 1	<i>July 1, 2004</i>
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***HED***

*Joint Favorable C/R*

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